

APPLICATION TO PURCHASE CIGARETTE TAX STAMPS

☐ Initial Application      ☐ Amended Application (This supercedes all previous applications.)

Information About the Licensee

Name _____	Cigarette Tax and Tobacco Tax License Number _____
DBA _____	Check one: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Dealer
Type of organization (e.g. Corporation, Partnership, Individual, etc.) _____	Hawaii G.E./Use I.D. Number: _____
Address _____	SSN/FEIN: _____
City _____ State _____ Zip Code _____	Telephone number: _____

List the owners, partners, members, or principal corporate officers (Attach additional sheet if needed) Please print.

SSN	Name	Title	Address	Phone No.

I declare, under the penalties set forth in section 231-36, HRS, that the information contained in this application has been examined by me and, to the best of my knowledge and belief, is true and correct.

Signature of Owner, Partner, Member, or Principal Corporate Officer \_\_\_\_\_ Date \_\_\_\_\_

Print Name of Signatory \_\_\_\_\_ Title \_\_\_\_\_

DEPARTMENT OF TAXATION USE ONLY

Upon approval, the above named licensee is authorized to purchase Hawaii Cigarette Tax Stamps.

APPROVED BY \_\_\_\_\_ Approval Number CIG-\_\_\_\_\_

**Purpose of Form M-100A**

Form M-100A is used to apply to purchase cigarette tax stamps.

**GENERAL INSTRUCTIONS**

Sections 245-21 and 245-22, Hawaii Revised Statutes (HRS), provide that licensees, as defined in section 245-1, HRS, shall pay the cigarette tax through the use of cigarette tax stamps and that licensees are required to place cigarette tax stamps on packs of cigarettes prior to distribution, as defined in section 245-1, HRS.

Under section 245-22(e), HRS, the price of cigarette tax stamps may be reduced by a certain rate if the licensee is in compliance with the State of Hawaii's tax laws. To demonstrate compliance with the State of Hawaii's tax laws and thus be eligible for the reduced cigarette tax stamp price, a tax clearance certificate (Form A-6, Tax Clearance Application) with the State of Hawaii's approval must be submitted to the Department of Taxation along with Form M-100A.

If the licensee has a tax clearance certificate with the State of Hawaii's approval dated within six months from the date of submitting Form M-100A to the Department of Taxation, the licensee may submit a copy of that certificate in lieu of a completed Form A-6. Otherwise, the licensee shall complete and submit Form A-6 along with Form M-100A.

**Signature**

Form M-100A must be signed and dated by the cigarette tax and tobacco tax licensee.

**Where to Get Information and Forms**

**Oahu District Office**

830 Punchbowl Street  
P. O. Box 259  
Honolulu, HI 96809-0259  
Tel. No.: (808) 587-4242  
Toll-Free: 1-800-222-3229  
TDD/TTY No.: (808) 587-1418  
TDD/TTY Toll-Free: 1-800-887-8974

**Maui District Office**

54 South High Street, #208  
P. O. Box 1169  
Wailuku, HI 96793-6169  
Toll-Free: 1-800-222-3229

**Hawaii District Office**

75 Aupuni Street, #101  
P. O. Box 833  
Hilo, HI 96721-0833  
Toll-Free: 1-800-222-3229

**Kauai District Office**

3060 Eiwa St., #105  
Lihue, HI 96766-1889  
Toll-Free: 1-800-222-3229

**Tax information and forms:**

[www.state.hi.us/tax](http://www.state.hi.us/tax)

**Where to submit Form M-100A**

Mail Form M-100A to the following address:

Department of Taxation  
Licensing Section  
P.O. Box 259  
Honolulu, HI 96809-0259